

# FUND STATEMENT

## Fund Type G40, Enterprise Funds

## Fund 401, Sewer Operation and Maintenance

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2006 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$4,398,681</b>	<b>\$1,177,213</b>	<b>\$10,505,045</b>	<b>\$10,505,045</b>	<b>\$0</b>
Transfer In:					
Sewer Revenue (400)	\$72,596,080	\$74,565,928	\$69,133,457	\$69,133,457	\$0
Total Transfer In	\$72,596,080	\$74,565,928	\$69,133,457	\$69,133,457	\$0
<b>Total Available</b>	<b>\$76,994,761</b>	<b>\$75,743,141</b>	<b>\$79,638,502</b>	<b>\$79,638,502</b>	<b>\$0</b>
Expenditures:					
Personnel Services	\$19,892,314	\$24,295,163	\$24,295,163	\$23,280,075	(\$1,015,088)
Operating Expenses <sup>1</sup>	46,803,043	51,208,337	54,206,440	55,206,440	1,000,000
Recovered Costs	(575,811)	(600,834)	(600,834)	(600,834)	0
Capital Equipment	370,170	461,155	1,423,210	1,438,298	15,088
Total Expenditures	\$66,489,716	\$75,363,821	\$79,323,979	\$79,323,979	\$0
<b>Total Disbursements</b>	<b>\$66,489,716</b>	<b>\$75,363,821</b>	<b>\$79,323,979</b>	<b>\$79,323,979</b>	<b>\$0</b>
<b>Ending Balance<sup>2</sup></b>	<b>\$10,505,045</b>	<b>\$379,320</b>	<b>\$314,523</b>	<b>\$314,523</b>	<b>\$0</b>
PC Replacement Reserve <sup>3</sup>	\$252,030	\$379,320	\$314,523	\$314,523	\$0
<b>Unreserved Balance</b>	<b>\$10,253,015</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> In order to account for expenditures in the proper fiscal year, an audit adjustment in the amount of \$64,797 has been reflected as an increase to FY 2005 expenditures to reclassify Manassas Park principal payment to an operating expense. The expenditure is transferred from Fund 407, Sewer Subordinate Obligation. The audit adjustments have been included in the FY 2005 Comprehensive Annual Financial Report (CAFR). Details of the FY 2005 audit adjustments are included in the FY 2006 Third Quarter Package.

<sup>2</sup> The Wastewater Management Program maintains fund balances at adequate levels relative to projected operation and maintenance expenses. These costs change annually; therefore, funding for sewer operations and maintenance is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

<sup>3</sup> The PC Replacement Reserve was established for the timely replacement of computer equipment.